

# ABOUT THE BUSINESS

All 3 businesses are located at 538-544 Yonge St and are all owned by **Brian Heater**. They are/were registered under the company names **CANADA LIMITED** and **CANADA INC.**

They use these business names because it gives them anonymity when committing tax evasion, due to the fact that there are over **18,000 results** for **CANADA LIMITED** and **CANADA INC** when searched on the Federal Corporations website for Canada. Which you can see here:

<https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpSrch.htm>

Brian does not use his own name on any of the businesses and registers them all in other people's names or false names as shown below.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
?corpld=6264921](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm?corpld=6264921)

**6264921 CANADA INC.** was registered under **DANIEL HOWARD JACK** and **JAMIE DOUGLAS WILLIS** on the 26th of July 2004 and was dissolved on the 12th of January 2008. This was for the location of 538 Yonge St, Toronto. The reason for non-compliance (s. 212) of the Canada Business Corporations Act.

Section 212 of the Canada Business Corporations Act states that a director can dissolve a corporation by issuing a certificate of dissolution under this section if the corporation:

- (i) has not commenced business within three years after the date shown in its certificate of incorporation,*
- (ii) has not carried on its business for three consecutive years*

<https://laws-lois.justice.gc.ca/eng/acts/C-44/page-23.html#h-111285>

Coincidentally, they closed this business almost exactly 3 years after registration. The business was operating, but by saying it was not, they were able to avoid all overdue tax returns and "close the business" without penalty.

Brian gets people to open a business under the names **CANADA LIMITED** or **CANADA INC**, then gets them to dissolve it after 3 years under section 212 and claim that the business was not operating.

I have shown this below, which proves a pattern of deliberate tax evasion for all the businesses operating under Brian.

Note that **ALL annual tax filings are overdue** for ALL the businesses under all the addresses.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
?corpld=6295266](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm?corpld=6295266)

**6295266 CANADA INC.** was registered under **DANIEL HOWARD JACK** on the 8th of October 2004 and was dissolved on the 13th of March 2008. This was for the location of 538 Yonge St, Toronto. The reason for non-compliance (s. 212) of the Canada Business Corporations Act.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
?corpld=7348703](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm?corpld=7348703)

**7348703 CANADA LIMITED** was registered under **ADAM LEE WINEGARD** on the 10th of March 2010 and was dissolved on the 6th of Feb 2013. This was for the location of 540 Yonge St, Toronto. The reason for non-compliance (s. 212) of the Canada Business Corporations Act.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
?corpld=8867615](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm?corpld=8867615)

**8867615 CANADA LIMITED** was registered under **ADAM LEE WINEGARD** on the 25th of April 2014 and was dissolved on the 18th of February 2017. This was for the location of 542 & 538 Yonge St, Toronto.

The reason for non-compliance (s. 212) of the Canada Business Corporations Act.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
!?corpld=7801173](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm!?corpld=7801173)

**7801173 CANADA INCORPORATED** was registered under **DONALD GETGOOD** on the 9th of March 2011 and was dissolved on the 7th of January 2014. This was for the location of 544 Yonge St, Toronto, (2nd Floor). The reason for non-compliance (s. 212) of the Canada Business Corporations Act.

[https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm  
!?corpld=10117307](https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrICrpDtls.htm!?corpld=10117307)

**10117307 CANADA LIMITED** was registered under **LEE NEILL** on the 23rd of February 2017. This was for the location of 544 Yonge St, Toronto, (2nd Floor). This is the current registration for that address.

As mentioned, businesses for these addresses are opened every 3 years and closed again, under different names, to avoid paying tax.